



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Luis Obispo
San Luis Obispo, California**

**Date: September 25, 2014
Filing Ref: SLO15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Summary A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|---------------------------------|--------------------------------------|
| 1. Employee Fringe Benefits | 7. Information Technology Department |
| 2. County Administrative Office | 8. Maintenance Projects |
| 3. Risk Management | 9. Reprographics (ISF) |
| 4. Auditor-Controller's Office | 10. Garage (ISF) |
| 5. County Counsel | 11. Public Works (ISF) |
| 6. General Services | 12. Insurance Funds (ISF) |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN LUIS OBISPO**JOHN CHIANG
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forJames P. Erb**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**NameAuditor-Controller/Treasurer-Tax CollectorTitle10-1-201410-7-2014DateDate**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

Date: 01/16/14
Time: 13:15:43

SLO County Cost Allocation Plan
Stepdown Allocation Report
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Description	Non-Service Total	BD OF SUPV (100)	BRDS & COMM (106)	ASSESSOR (109)	CLERK-REC (110)	WASTE MGT (130)	GRAND JURY (131)	DIST ATTN (132)	FAMILY SUPP (134)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	2,038,594	122,091	0	249,893	132,643	0	0	40,228	2
002 - EQUIP USE	777,177	456	0	3,470	72,295	0	428	15,748	0
104 - CO. ADMIN	1,785,754	130,123	0	34,303	12,288	2,989	37,922	61,646	18,883
105 - RISK MGMT	420,515	12,211	0	29,450	15,301	0	93	18,740	2,771
107 - AUD-CONT	4,219,642	18,988	1,569	104,210	41,437	7,376	3,923	168,955	52,320
108 - TREASURER	1,663,074	267	515	917	2,171	384	822	3,012	802
111 - CO COUNSEL	3,316,170	154,232	0	42,731	23,597	0	11,542	21,493	0
112 - PERSONNEL	1,915,461	10,893	0	64,424	20,869	0	907	83,478	35,388
113 - GENL SRVCS	5,667,975	105,816	570	252,011	153,031	3,598	13,564	222,902	6,689
114 - ITD	8,228,636	39,484	0	145,041	74,820	4,430	21,554	595,469	(15,864)
200 - MAINT PROJ	793,375	4,687	0	9,596	5,090	0	0	28,955	0
Total Indirect Costs	30,826,373	599,248	2,654	936,046	553,542	18,777	90,755	1,260,626	100,991
Roll-Foward Amount	(3,191,230)	233,221	(393)	(47,408)	(17,429)	3,497	26,879	(87,089)	(52,609)
Net Costs	27,635,143	832,469	2,261	888,638	536,113	22,274	117,634	1,173,537	48,382
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	27,635,143	832,469	2,261	888,638	536,113	22,274	117,634	1,173,537	48,382

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Description	PUBLIC DEF (135)	SHER-CORNR (136)	ANIMAL REG (137)	EMERG SRVC (138)	PROBATION (139)	FIRE PROT (140)	AG COMM (141)	PLANNING (142)	COURT OPERATIONS FUND (143)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	128,774	12,003	15,997	157,370	17,637	20,339	84,614	0
002 - EQUIP USE	0	451,340	2,261	4,639	39,899	61,338	9,841	5,646	0
104 - CO. ADMIN	14,107	250,417	10,035	(31,182)	72,879	68,620	21,531	49,366	0
105 - RISK MGMT	0	114,037	4,064	2,414	38,116	30,028	8,508	21,635	0
107 - AUD-CONT	66,278	670,921	34,429	10,950	200,591	164,601	68,169	136,623	455
108 - TREASURER	4,103	10,131	2,589	394	14,517	7,261	1,568	1,476	36
111 - CO COUNSEL	0	110,094	7,863	1,550	36,446	10,106	12,483	729,693	0
112 - PERSONNEL	0	338,449	18,147	3,629	132,476	0	39,017	78,941	0
113 - GENL SRVCS	1,139	1,069,053	72,269	19,908	434,570	136,117	167,188	237,123	0
114 - ITD	41,319	1,613,686	31,864	56,390	436,588	454,553	76,511	271,792	0
200 - MAINT PROJ	0	105,323	2,193	613	257,663	29,481	9,113	25,786	0
Total Indirect Costs	126,946	4,862,225	197,717	85,302	1,821,115	979,742	434,268	1,642,695	491
Roll-Foward Amount	10,046	353,101	(16,743)	(130,046)	103,592	28,701	39,169	(35,943)	350
Net Costs	136,992	5,215,326	180,974	(44,744)	1,924,707	1,008,443	473,437	1,606,752	841
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	136,992	5,215,326	180,974	(44,744)	1,924,707	1,008,443	473,437	1,606,752	841

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Description	HEALTH (160)	BEHAVIORIAL HEALTH (166)	SOCIAL SRVC (180)	MED ASSIST PROG (183)	LAW ENF MED (184)	VETS SRVCS (186)	PW SPECIAL SERVICES (201)	FARM ADVSR (215)	CAP PROJ (230)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	100,769	124,951	2	0	2,186	0	528	1,475	0
002 - EQUIP USE	10,035	94,770	0	0	0	0	0	995	0
104 - CO. ADMIN	86,310	203,369	206,264	0	11,792	1,945	8,260	1,873	16,024
105 - RISK MGMT	13,638	12,604	35,539	0	1,860	367	78	1,111	0
107 - AUD-CONT	288,129	580,772	591,153	32	42,612	9,408	17,935	6,736	33,273
108 - TREASURER	10,085	16,848	42,041	11	3,256	278	258	368	0
111 - CO COUNSEL	175,257	104,529	641,329	0	0	351	0	0	0
112 - PERSONNEL	146,086	204,158	367,485	0	15,426	3,629	0	4,536	0
113 - GENL SRVCS	9,220	(54,606)	1,193,297	0	6,700	1,580	3,132	29,105	7,542
114 - ITD	(127,131)	(87,810)	(141,692)	0	29,310	10,496	12,102	33,566	22,396
200 - MAINT PROJ	97,689	14,460	7,279	0	307	0	0	0	0
Total Indirect Costs	810,087	1,214,045	2,942,697	43	113,449	28,054	42,293	79,765	79,235
Roll-Foward Amount	(351,365)	(372,589)	(498,120)	(21)	16,000	(22,190)	(19,597)	134	(572,753)
Net Costs	458,722	841,456	2,444,577	22	129,449	5,864	22,696	79,899	(493,518)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	458,722	841,456	2,444,577	22	129,449	5,864	22,696	79,899	(493,518)

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	ROADS (245)	PUB FACILITY FEES (247)	CO-WIDE AUTOMATION (266)	ORG EFFECTIVE (275)	COMMUNITY DEV (290)	PARKS (305)	WILDLIFE (330)	FISH & GAME (331)	CMSP (350)
Description									
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	3,119	0	0	0	0	128,562	0	70	13,059
002 - EQUIP USE	0	0	0	0	0	1,262	0	0	0
104 - CO. ADMIN	71,591	0	3,831	318	3,036	30,118	7	45	14,423
105 - RISK MGMT	10,303	0	0	89	0	(2,945)	0	10	(858)
107 - AUD-CONT	158,883	0	8,212	5,495	6,549	118,070	16	189	41,367
108 - TREASURER	3,359	0	85	698	80	9,765	0	31	20,758
111 - CO COUNSEL	0	1,388	0	0	10,300	0	0	0	0
112 - PERSONNEL	0	0	0	907	0	38,110	0	0	9,074
113 - GENL SRVCS	25,517	0	9,397	2,278	1,139	111,798	0	0	10,817
114 - ITD	(9,335)	0	(21,953)	(1,064)	4,978	(19,805)	(1)	5	(3,979)
200 - MAINT PROJ	0	0	0	0	0	14,987	0	0	1,831
Total Indirect Costs	263,437	1,388	(428)	8,721	26,082	429,922	22	350	106,492
Roll-Forward Amount	(4,879)	(196)	(132,640)	22,132	(6,764)	(277,434)	(27)	(277)	(7,620)
Net Costs	258,558	1,192	(133,068)	30,853	19,318	152,488	(5)	73	98,872
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	258,558	1,192	(133,068)	30,853	19,318	152,488	(5)	73	98,872

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Description	EMERGENCY MED (351)	CHIP (352)	1ST OFFENDER (375)	LIBRARY (377)	PUBLIC WORKS (405)	REPROGRAPHIC (406)	GARAGE (407)	WORK COMP (408)	LIABILITY INS (409)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	14,739	73,313	63,786	0	0	10,469	10,469
002 - EQUIP USE	0	0	0	1,327	0	0	0	0	0
104 - CO. ADMIN	2,032	0	5,684	34,324	43,113	1,274	17,593	11,415	8,543
105 - RISK MGMT	0	0	(679)	(17,956)	(104,851)	(1,556)	120	104,683	952
107 - AUD-CONT	4,409	0	19,417	110,126	203,267	4,442	47,046	32,435	18,799
108 - TREASURER	610	0	919	4,484	18,876	590	2,059	2,866	348
111 - CO COUNSEL	0	0	0	16,760	237,620	0	0	0	72,177
112 - PERSONNEL	0	0	10,888	68,053	160,605	0	11,796	0	0
113 - GENL SRVCS	0	0	49,636	110,751	(112,641)	(9,952)	16,257	10,911	9,564
114 - ITD	(361)	0	(6,122)	(12,583)	(41,949)	68	(5,968)	(1,267)	(8,339)
200 - MAINT PROJ	0	0	2,067	11,818	50,134	0	511	402	402
Total Indirect Costs	6,690	0	96,549	400,417	517,960	(5,134)	89,414	171,914	112,915
Roll-Forward Amount	409	(4,675)	30,211	(52,018)	(470,482)	(37,524)	(52,376)	29,614	(26,211)
Net Costs	7,099	(4,675)	126,760	348,399	47,478	(42,658)	37,038	201,528	86,704
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	7,099	(4,675)	126,760	348,399	47,478	(42,658)	37,038	201,528	86,704

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Description	UNEMP INS (410)	MEDICAL MAL (411)	DENTAL INS (412)	GOLF COURSES (427)	AIR POLL CD (720)	LAFCO (741)	LAW LIBRARY (791)	RETIREMENT (760)	SUPERIOR CT (963)
Restated Costs									
Allocated Indirect Costs									
001 - BLDG USE	0	0	0	0	0	0	11,092	0	0
104 - CO. ADMIN	72	1,051	646	8,471	0	0	0	0	0
105 - RISK MGMT	0	0	0	(2,796)	2,130	0	1,067	89	0
107 - AUD-CONT	181	2,192	1,434	31,270	2,679	0	1,543	2,327	0
108 - TREASURER	11	2	31	2,354	1,872	0	455	28	0
112 - PERSONNEL	0	0	0	11,796	21,777	0	0	907	0
113 - GENL SRVCS	0	0	0	30,566	7,220	0	22,462	(75)	0
114 - ITD	39	(48)	(222)	(9,130)	(6,540)	0	(5)	3,037	0
200 - MAINT PROJ	0	0	0	0	0	0	2,683	0	0
Total Indirect Costs	303	3,197	1,889	72,531	29,138	0	39,297	6,313	0
Roll-Forward Amount	(255)	(51)	(1,266)	(58,531)	(114,934)	(97)	17,192	(25,655)	(46,170)
Net Costs	48	3,146	623	14,000	(85,796)	(97)	56,489	(19,342)	(46,170)
Adjustments	0	0	0	0	0	0	0	0	0
Other Adjustments	0	0	0	0	0	0	0	0	0
Claimable Costs	48	3,146	623	14,000	(85,796)	(97)	56,489	(19,342)	(46,170)

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Description	AIRPORT (425)	ALL OTHERS (999)	NOT ALLOWED (000)	MAINT PROJ (200)	ITD (114)	GENL SRVCS (113)	PERSONNEL (112)	CO COUNSEL (111)	TREASURER (108)
Restated Costs				1,768,888	12,487,675	11,477,039	1,870,433	3,974,307	1,355,164
Allocated Indirect Costs									
001 - BLDG USE	0	429,715	68,699	0	84,928	105,193	42,596	109,059	71,485
002 - EQUIP USE	0	1,427	0	0	448,342	6,415	1,344	0	10,356
104 - CO. ADMIN	13,145	193,139	32,119	7,483	54,180	45,135	9,201	17,251	11,896
105 - RISK MGMT	(4,575)	68,478	6,245	0	18,602	23,013	5,367	12,044	9,019
107 - AUD-CONT	42,205	50,630	(15,386)	17,035	142,761	151,389	28,873	48,777	78,548
108 - TREASURER	2,094	186,885	1,279,704	492	2,964	10,613	595	1,081	622
111 - CO COUNSEL	35,444	775,398	83,787	0	12,856	273,172	88,041	0	1,621
112 - PERSONNEL	13,610	0	0	0	68,053	68,960	13,700	18,838	23,120
113 - GENL SRVCS	17,157	1,204,635	59,020	23,350	232,299	398,419	38,350	88,229	60,552
114 - ITD	(8,345)	563,692	4,214,959	13,543	85,946	271,491	49,323	74,758	54,662
200 - MAINT PROJ	11,904	95,763	2,638	0	58,768	10,550	6,548	5,353	3,239
Total Indirect Costs	122,639	3,569,762	5,731,785						
Roll-Foward Amount	(46,516)	(635,838)	121,253						
Net Costs	76,123	2,933,924	5,853,038						
Adjustments	0	0	0						
Other Adjustments	0	0	0						
Claimable Costs	76,123	2,933,924	5,853,038						
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Description	AUD-CONT (107)	RISK MGMT (105)	CO. ADMIN (104)	EQUIP USE (002)	BLDG USE (001)	Agency-Wide Total
Restated Costs	3,781,497	835,789	1,606,056	1,803,160	2,698,131	43,658,139
Allocated Indirect Costs						
001 - BLDG USE	119,091	10,469	116,716	0	0	2,698,131
002 - EQUIP USE	559,526	0	0	0	0	1,803,160
104 - CO. ADMIN	19,911	6,367	5,736	0	0	2,077,026
105 - RISK MGMT	14,369	1,899	12,147	0	0	902,455
107 - AUD-CONT	49,793	14,687	17,229	0	0	4,839,135
108 - TREASURER	451	69	323	0	0	1,680,284
111 - CO COUNSEL	13,725	0	77,460	0	0	4,349,697
112 - PERSONNEL	31,682	5,994	8,563	0	0	2,154,371
113 - GENL SRVCS	107,693	10,519	93,482	0	0	12,841,389
114 - ITD	111,434	16,262	134,856	0	0	13,697,374
200 - MAINT PROJ	29,963	400	4,458	0	0	1,830,791